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Attorney Docket No.: M-9913 US

**DECLARATION FOR PATENT APPLICATION
AND POWER OF ATTORNEY**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below adjacent to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of subject matter (process, machine, manufacture, or composition of matter, or an improvement thereof) which is claimed and for which a patent is sought by way of the application entitled

**System, Method, And Device For Playing Back Recorded Audio, Video Or Other Content From
Non-Volatile Memory Cards, Compact Disks Or Other Media**

which (check) is attached hereto.
 and is amended by the Preliminary Amendment attached hereto.
 was filed on December 6, 2001 as Application Serial No. 10/006,554
 and was amended on (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below:

Provisional Application Number	Filing Date
60/251,731	December 7, 2000

I hereby appoint the following practitioners to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith:

Customer Number 27869



27869

PATENT TRADEMARK OFFICE

Please address all correspondence and telephone calls to:

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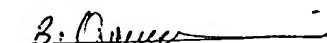
I declare that all statements made herein of my own knowledge are true, all statements made herein on information and belief are believed to be true, and all statements made herein are made with the knowledge that whoever, in any matter within the jurisdiction of the Patent and Trademark Office, knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any

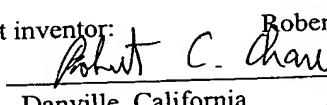
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false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be subject to the penalties including fine or imprisonment or both as set forth under 18 U.S.C. 1001, and that violations of this paragraph may jeopardize the validity of the application or this document, or the validity or enforceability of any patent, trademark registration, or certificate resulting therefrom.

Full name of first joint inventor: Farshid Sabet-Sharghi Date: 6/10/02
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